

## ABSTRACT OF THE DISCLOSURE

In the present invention, a reference conductive layer  
5 and a first surface conductive layer are respectively provided  
on a surface and a back face of a first base film. The first  
base film includes a first via hole penetrating the first  
surface conductive layer. After a first electroless plating  
layer and a first conductive material are sequentially grown on  
10 a surface of the first base film, a first coating conductive  
layer composed of the first electroless plating layer, the  
first conductive material and the first surface conductive  
layer, is etched to have a reduced thickness. Then, the first  
coating conductive layer is patterned to form a first wiring  
15 layer. In this manner, a desired pattern width can be obtained  
even in the case where the first coating conductive layer is  
patterned by isotropic etching such as wet etching.